Amendments to the Claims:

Please cancel claims 1-19 and 40, add claims 43-80 and amend the claims as follows:

1-19. (Cancelled)

20. (Currently Amended) A particulate coformulation of an active substance and an additive, which is a solid dispersion of one component in the other, but which has a finite gradient in ~~the~~ a relative additive concentration, which concentration increases radially outwards ~~from the core to the surface of the particles~~, which particulate coformulation comprises either spherical or approximately spherical particles having a volume mean diameter of less than 100 µm, or of needle-like particles having a volume mean length within a range from about 5 µm to about 100 µm and a volume mean thickness within a range from about 0.5 µm to about 5 µm, or of plate-like particles having a volume mean thickness within a range from about 0.5 µm to about 5 µm.

21. (Currently Amended) A particulate coformulation according to claim 20, wherein the particles ~~of which~~ have an additive-rich surface region ~~but do not possess separate core and coating layers~~ without a distinct physical boundary ~~between them~~.

22. (Currently Amended) A particulate coformulation according to claim 20, wherein the ~~rate of change in~~ relative additive concentration [[,]] has a continuous rate of change across the finite gradient ~~particle radius, is continuous rather than stepped~~.

23. (Currently Amended) A particulate coformulation according to ~~any~~ claim 20, wherein ~~the~~ an active substance:additive ratio, at the particle surface [[s]], is sufficiently low for the additive to form [[, effectively,]] a protective surface layer around the active substance.

24. (Currently Amended) A particulate coformulation according to claim 20, wherein the additive is a taste masking agent [[and/]] or odor masking agent, and wherein the

active substance:additive weight ratio, at the particle surface [[s]], is sufficiently low for there to be no detectable release of the active substance for at least 30 seconds after the coformulation comes into contact with saliva in a ~~consumer's~~ mouth of an individual.

25. (Currently Amended) A particulate coformulation according to claim 20, wherein the particle surface [[s contain, at their outer limits,]] contains no exposed active substance.

26. (Currently Amended) A particulate coformulation according to claim 20, which ~~is~~ ~~or~~ comprises a pharmaceutical agent or a nutriceutical agent or a foodstuff.

27. (Currently Amended) A particulate coformulation according to claim 20, wherein the additive is an oligomeric material or a polymeric material.

28. (Currently Amended) A particulate coformulation according to claim 20, wherein the additive is a substance capable of protecting the active substance from at least one external effect [[s such as]] selected from the group consisting of heat, light, moisture, oxygen contaminants or chemical contaminants, [[and/]] or ~~of~~ reducing incompatibilities between the active substance and another material ~~with which it needs to be~~ while processed or stored, [[and/]] or ~~of~~ delaying, slowing or ~~targetting~~ targeting the release of the active substance, [[and/]] or ~~of~~ masking the flavour [[and/]] or odour of the active substance~~, when applied to the surface of the active substance~~.

29. (Currently Amended) A particulate coformulation according to claim 28, wherein the additive is a taste [[and/]] or odour masking agent.

30. (Original) A particulate coformulation according to claim 20, wherein the active substance comprises a pharmaceutically active substance.

31. (Original) A particulate coformulation according to claim 30, wherein both the active substance and the additive comprise pharmaceutically active substances for co-administration.

32. (Original) A particulate coformulation according to claim 20, wherein the active substance is a carrier, diluent or bulking agent for the additive.

33. (Original) A particulate coformulation according to claim 20, wherein the active substance is present in a crystalline form and the additive is present in an amorphous form.

34. (Currently Amended) A particulate coformulation according to claim 33, wherein differential scanning calorimetry ~~(DSC)~~ [[and/]] or X-ray diffraction ~~(XRD)~~ analysis ~~of the coformulation~~ indicates ~~reduced~~ an active substance crystallinity is less than an initial crystallinity ~~compared to that~~ of the active substance alone.

35. (Currently Amended) A particulate coformulation according to claim 34, wherein ~~the~~ an active substance:additive concentration ratio is such that the active substance ~~demonstrates between~~ crystallinity is within a range from about 20% to about ~~and~~ 95% ~~crystallinity~~ as compared to the active substance ~~starting material~~ alone.

36. (Currently Amended) A particulate coformulation according to claim 20, ~~which is in the form of either~~ wherein the spherical or approximately spherical particles ~~having a~~ have a volume mean diameter ~~of between~~ above about 0.5 ~~and 100~~ µm~~, or of needle-like particles having a volume mean length between 5 and 100 µm and a volume mean thickness between 0.5 and 5 µm, or of plate-like particles having a volume mean thickness between 0.5 and 5 µm~~.

37. (Currently Amended) A particulate coformulation according to claim 20, wherein the active substance concentration is about 70% w/w or greater.

38. (Currently Amended) A particulate coformulation according claim 37, wherein the active substance concentration is about 80% w/w or greater.

39. (Currently Amended) A particulate coformulation according to claim 20, wherein the additive concentration is about 10% w/w or greater.

40. (Cancelled)

41. (Currently Amended) A pharmaceutical composition which includes a coformulation ~~according to anyone~~ as in one of claims 20 to 39.

42. (Currently Amended) A foodstuff or nutriceutical composition which includes a coformulation ~~according to anyone~~ as in one of claims 20 to 39.

43. (New) The particulate coformulation of claim 20, wherein the spherical particles have a volume mean diameter within a range from about 0.5 µm to about 20 µm.

44. (New) The particulate coformulation of claim 43, wherein the spherical particles have a volume mean diameter within a range from about 0.5 µm to about 10 µm.

45. (New) The particulate coformulation of claim 20, wherein the spherical particles have a volume mean diameter of less than about 5 µm.

46. (New) The particulate coformulation of claim 20, wherein the additive is a taste masking agent and the spherical particles have a volume mean diameter within a range from about 0.5 µm to about 20 µm.

47. (New) The particulate coformulation of claim 43, wherein the spherical particles have a volume mean diameter within a range from about 0.5 µm to about 10 µm.

48. (New) The particulate coformulation of claim 20, wherein the additive is a taste masking agent and the spherical particles have a volume mean diameter of less than about 5 μm.

49. (New) A particulate coformulation, comprising:

an active substance and an additive contained within particulate; and

an additive concentration having a finite gradient increasing radially from a center towards an outer surface of the particulate, wherein the particulate contains spherical or substantially spherical particles having a volume mean diameter of less than 100 μm.

50. (New) A particulate coformulation, comprising:

an active substance and a taste masking agent contained within particulate; and

an taste masking agent concentration having a finite gradient increasing radially from a center towards an outer surface of the particulate, wherein the particulate contains spherical or substantially spherical particles having a volume mean diameter of about 20 μm or less.

51. (New) A particulate coformulation, comprising:

an active substance and an additive contained within particulate formed from a co-precipitation process containing a supercritical fluid; and

an additive concentration having a finite gradient increasing radially towards a surface of each particle within the particulate.

52. (New) The particulate coformulation of claim 51, wherein the surface contains an additive-rich surface region without a distinct physical boundary between a particle core and the surface.

53. (New) The particulate coformulation of claim 51, wherein the additive concentration has a continuous rate of change across a radius of the particle.

54. (New) The particulate coformulation of claim 51, wherein an active substance:additive ratio on the surface is sufficiently low to form a protective surface layer of the additive around the particle.

55. (New) The particulate coformulation of claim 54, wherein the additive is a taste masking agent or odor masking agent and the protective surface layer provides no detectable release of the active substance for at least 30 seconds after the coformulation comes into contact with saliva in a mouth of an individual.

56. (New) The particulate coformulation of claim 54, wherein the surface contains no exposed active substance.

57. (New) The particulate coformulation of claim 51, which comprises a pharmaceutical agent or a nutriceutical agent or a foodstuff.

58. (New) The particulate coformulation of claim 51, wherein the additive is an oligomeric material or a polymeric material.

59. (New) The particulate coformulation of claim 51, wherein the additive is a substance capable of protecting the active substance from at least one external effect selected from the group consisting of heat, light, moisture, oxygen contaminants and chemical contaminants.

60. (New) The particulate coformulation of claim 51, wherein the additive is a substance capable of reducing incompatibilities between the active substance and another material during processing or storage.

61. (New) The particulate coformulation of claim 51, wherein the additive is a substance capable of delaying, slowing or targeting release of the active substance.

62. (New) The particulate coformulation of claim 51, wherein the additive is a taste masking agent or odour masking agent.

63. (New) The particulate coformulation of claim 51, wherein the active substance contains a pharmaceutically active substance.

64. (New) The particulate coformulation of claim 63, wherein the additive contains another pharmaceutically active substance for co-administration.

65. (New) The particulate coformulation of claim 51, wherein the active substance is a carrier, a diluent or a bulking agent for the additive.

66. (New) The particulate coformulation of claim 51, wherein the active substance is in a crystalline state and the additive is in an amorphous state.

67. (New) The particulate coformulation of claim 66, wherein a crystallinity of the active substance within the particulate is less than an initial crystallinity of the active substance alone.

68. (New) The particulate coformulation of claim 67, wherein an active substance:additive concentration ratio is such that the crystallinity of the active substance is within a range from about 20% to about 95% as compared to the active substance alone.

69. (New) The particulate coformulation of claim 51, wherein the particulate contains spherical or approximately spherical particles having a volume mean diameter within a range from about 0.5 µm to about 100 µm.

70. (New) The particulate coformulation of claim 51, wherein the particulate contains needle-like particles having a volume mean length within a range from about 5 µm to

about 100 µm and a volume mean thickness within a range from about 0.5 µm to about 5 µm.

71. (New) The particulate coformulation of claim 51, wherein the particulate contains plate-like particles having a volume mean thickness within a range from about 0.5 µm to about 5 µm.

72. (New) The particulate coformulation of claim 51, wherein an active substance concentration is about 70% w/w or greater.

73. (New) The particulate coformulation according claim 72, wherein the active substance concentration is about 80% w/w or greater.

74. (New) The particulate coformulation of claim 51, wherein the additive concentration is about 10% w/w or greater.

75. (New) The particulate coformulation of claim 69, wherein the volume mean diameter is within a range from about 0.5 µm to about 20 µm.

76. (New) The particulate coformulation of claim 75, wherein the volume mean diameter is within a range from about 0.5 µm to about 10 µm.

77. (New) The particulate coformulation of claim 51, wherein the volume mean diameter is about 5 µm or less.

78. (New) The particulate coformulation of claim 51, wherein the additive is a taste masking agent and the particulate contains spherical particles having a volume mean diameter within a range from about 0.5 µm to about 20 µm.

79. (New) The particulate coformulation of claim 78, wherein the volume mean diameter is within a range from about 0.5 µm to about 10 µm.

80. (New) The particulate coformulation of claim 51, wherein the additive is a taste masking agent and the particulate contains spherical particles having a volume mean diameter of about 5 µm or less.